TAX IMPACT OF A
METRO-WIDE SECTION 63
(VARIABLE CLASS MILL RATES)
1984 MARKET VALUES

June, 1987

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1. INTRODUCTION

In July 1985, the Metropolitan Toronto Advisory Task Force on Assessment Reform was created to examine how the reassessment of property throughout Metropolitan Toronto might be accomplished. The Advisory Task Force analyzed the Ministry of Revenue data concerning various reassessment alternatives. In April of 1986, the Advisory Task Force submitted its report to Metropolitan Council and recommended that:

> "the Metropolitan Council consider the framework provided by a Metro-wide Section 63, with the option for area municipalities to use variable class mill rates for taxation purposes (Option 2), as the preferred method for implementation of reassessment in Metropolitan Toronto."

On June 24 and 26, 1986, Metropolitan Council considered the report of the Advisory Task Force. At the conclusion of the meetings, Metropolitan Council referred all motions and amendments placed by the Chairman and Members of Council to the Metropolitan Chairman and the Mayors of the area municipalities for discussions with the Premier of Ontario, the Treasurer and the Minister of Municipal Affairs, and requested that the Metropolitan Chairman report thereon to Council in the fall of 1986.

The Ontario Treasurer met with the Metropolitan Chairman and the Mayors of the area municipalities on July 21, 1986 to discuss the motions tabled at Council earlier in June. This meeting did not resolve how or when reassessment in Metropolitan Toronto would be accomplished.

On October 28 and 29, 1987, Metropolitan Council adopted, in principle, the use of Metropolitan-wide Section 63 as the preferred method for implementation of reassessment in Metropolitan Toronto. Metropolitan Council also adopted several recommendations (which are presented in the next section), some of which were referred to the Advisory Task Force. In addition, Metropolitan Council reiterated its request to the Ministry of Revenue for an assessment impact study based on 1984 market value as an update to the existing impact study which is based on 1980 market value.

At its meeting on December 23, 1986, the Advisory Task Force was informed by Ministry of Revenue representatives that a 1986 assessment file for Metropolitan Toronto, with 1984 market values, would be produced for May 1987. In the interim, the Advisory Task Force was organized into three sub-committees to examine closely three specific issues which were raised during Metropolitan Council's deliberations on assessment reform in October 1986. These sub-committees include the Sub-Committee on Implementation Mechanisms, the Sub-Committee on Sharing of Education Levies and the Sub-Committee on Reassessment at Time of Sale. The three sub-committees reported back to the Advisory Task Force in June 1987.

To provide additional focus and direction to property assessment reform in Metropolitan Toronto, The Special Committee of Metropolitan Council on Reassessment Matters was created. The Advisory Task Force is to report to this Special Committee.

On May 12, 1987, the Metropolitan Chairman released the 1986 Metropolitan Toronto assessment impact study, based on 1984 market value which was provided by the Ministry of Revenue. The results of the updated assessment information reconfirm that discrepancies in assessment are growing, as shown in the 1986 Advisory Task Force report, further emphasizing the need for reassessment.

STATUS OF RECOMMENDATIONS

Report No. 28, Clause 3, of the
Metropolitan Executive Committee, October 28
and 29, 1986, Reassessment in Metropolitan Toronto p. 4

THE MUNICIPALITY OF METROPOLITAN TORONTO

Certified to be a true copy of

REPORT NO. 28 OF THE METROPOLITAN EXECUTIVE COMMITTEE

AND

Report No. 12 of The Parks, Recreation and Property Committee

Report No. 12 of The Economic Development and Planning Committee

Report No. 12 of The Works Committee

Report No. 13 of The Transportation Committee

as adopted by the Council of The Municipality of Metropolitan Toronto on October 28 and 29, 1986, amended as follows:

Report No. 28 of The Metropolitan Executive Committee

Clause No. 3 - Reassessment in Metropolitan Toronto.

The foregoing Clause was amended by striking out the Recommendations of the Metropolitan Executive Committee and substituting therefor the following:

STATUS

"It is recommended that:

(1) the use of a metropolitan wide Section 63 be endorsed as the preferred method for implementation of reassessment in Metropolitan Toronto, subject to consideration of an implementation plan evolving from discussion on those issues noted in Recommendation No. (2);

Report of Implementation Mechanisms and Sharing of the Education Levy Sub-Committees completed.

(2) the Area Municipalities be permitted flexibility in terms of phase-in mechanisms and local taxation alternatives (such as variable mill rates) to minimize the impact on low income households and to eliminate any possibility of neighbourhood dislocation, and with respect to phasing in that the present apportionment factors be adjusted over a period of three to five years, such that the impact of Section 63 be applied to all municipalities incrementally; and further that a study of the present manner in which educational levies ae shared among the Area Municipalities be conducted;

STATUS

Current data is based on 1984 market values.

(3) the base year used by the Province of Ontario for implementation be the most recent year that up-to-date reassessment data is available;

Completed.

(4) Metropolitan Council reiterate its request to the Ministry of Revenue

This request of the the Provincial Government has been declined.

(5) Metropolitan Council request the Provincial Government to release to all municipalities the 1980 assessment data specific to each municipal address;

Established.

(6) a Special Committee, comprised of Members of Metropolitan Council, to consider reassessment matters be established;

(7) the Metropolitan Toronto Advisory Task Force on Assessment Reform report to the Special Committee of Metropolitan Council on reassessment matters to be taken up with the Provincial Government, to include:

The City of Toronto study examining household income and property value expected to be completed some time in late summer.

(i) an income-based property tax rebate system similar to that recommended in the Robarts Report applicable to all taxpayers in Ontario;

(ii) a review of the resource equalization and basic support grants to Metropolitan Toronto and the Area Municipalities on the basis of the new assessment data as soon as possible; and

Report of Reassessment at Time of Sale Sub-Committee completed.

(iii) a study of the feasibility of implementing the aforementioned reassessment reform on the basis of an ongoing reassessment of properties at the time of sale;

Ongoing

(8) the Metropolitan Toronto Advisory Task Force on Assessment Reform as previously constituted, be instructed to study the 1984 data and continue discussions on reassessment matters with the appropriate Provincial officials, and report further on implementation strategies to Metroplitan Council by June, 1987;

STATUS

(9) the Metropolitan Toronto Advisory Task Force on Assessment Reform study and report to the Special Committee of Members of Council on the following:

Ongoing.

(i) on how Recommendation No. (8) could be implemented;

Report of Reassessment at Time of Sale Sub-Committee completed.

(ii) the applicability of 1980 assessment adjustments established when the property is sold;

Included in Reassessment at Time of Sale Sub-Committee Report.

(iii) the applicability of 1980 assessment adjustments when a building is enlarged, with additional square footage being more than 10 per cent.; and

Included in Reassessment at Time of Sale Sub-Committee Report.

(iv) the applicability of 1980 adjustment where buildings are renovated, the total cost of such renovations being more than 33 1/3 per cent. of the estimated value of the building, such renovation being aggregated over the period of time one owner remains in possession;

Completed.

(10) the Metropolitan Toronto Advisory Task Force on Assessment Reform be requested to refer to the "Market Value Data" information to the various Area Municipalities for input;

Report of Sharing of the Education Levy Sub-Committee completed.

(11) the matter of the amount and distribution of the education levy be referred to the Special Committee of Members of Council and the Metropolitan Toronto Advisory Task Force on Assessment Reform;

No action taken.

(12) the Metropolitan Chairman be requested to arrange a two consecutive day meeting, 12 hours each day if necessary, between the Mayors of the Area Municipalities, local Treasurers and Solicitors, and the Premier and Treasurer of the Province of Ontario, and appropriate staff, such meeting to be arranged as soon as possible;

No action taken.

(13) the aforementioned meeting be arranged for the purpose of resolving Metropolitan Toronto's problems regarding market value assessment;

STATUS

No action taken.	(14) the Metropolitan Chairman be requested to submit a report on the outcome of such meeting to Metropolitan Council in January, 1987;
No action taken.	(15) the Metropolitan Chairman and six Area Municipal Mayors seek meetings with the Leaders of the two Opposition parties in the Legislature of the Province of Ontario, of the kind that was held with the Treasurer and the Minister of Revenue, in order to discuss comprehensive reforming of the funding of education and municipal services either for Metropolitan Toronto alone or the Province as a whole; and
No action taken.	(16) Metropolitan Council sponsor a series of public meetings before next May, at least one in each Area Municipality, on the issue of reforming the property tax system and municipal funding in general, and that these meetings be widely publicized in the media and by other means."

ASSESSMENT/MARKET VALUE COMPARISON

Residential Class (1-2 units)		
1984 Market Values	(Figure 1)	p. 9
1980 Market Values	(Figure 2)	p. 10
Change in Market Value 1984-1980 by Area Municipality	(Figure 3)	p. 11

FIGURE 1

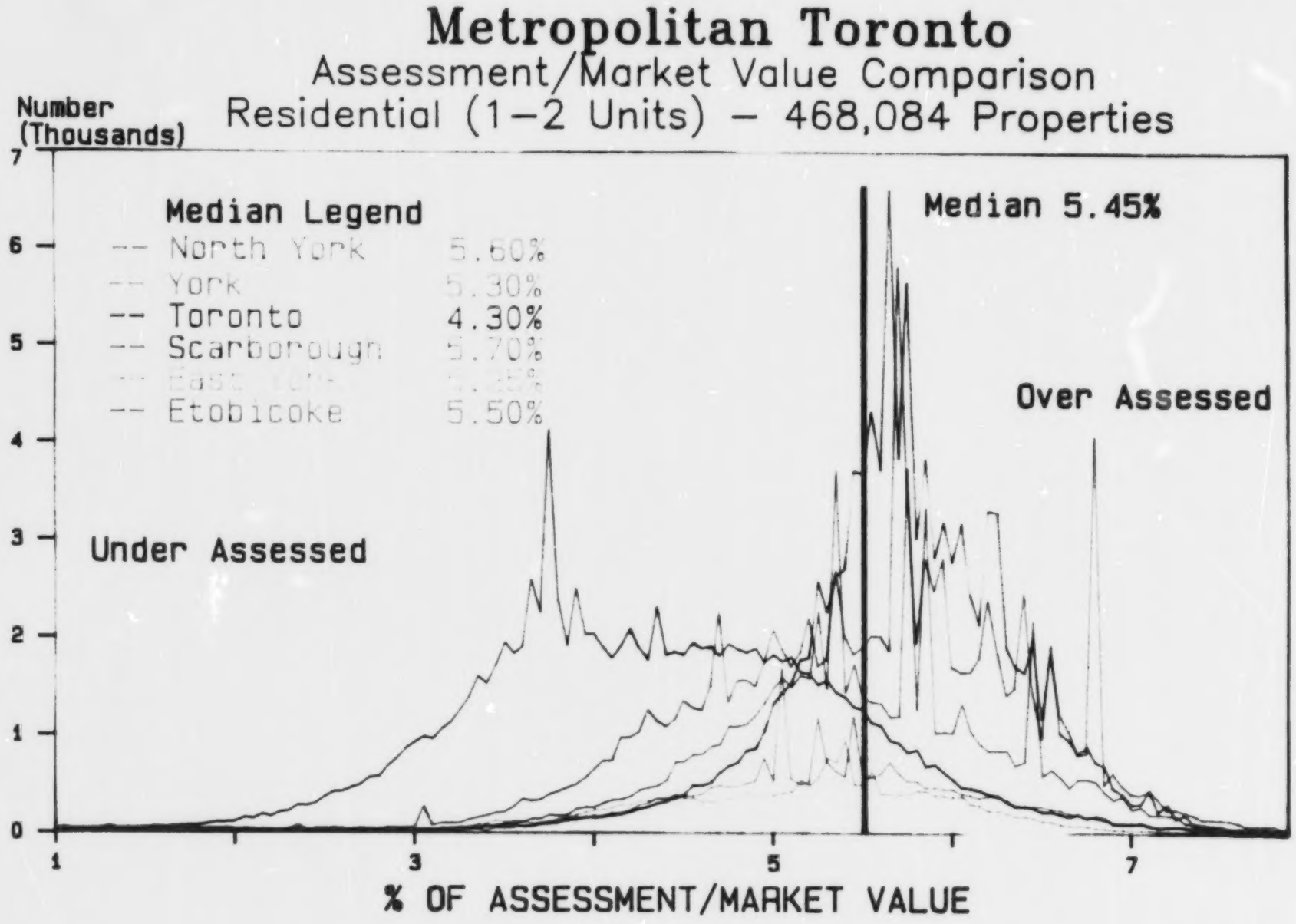

Metropolitan Toronto
Assessment/Market Value Comparison
Residential (1–2 Units) – 468,084 Properties
Number (Thousands)
Median Legend
-- North York 5.60%
-- York 5.30%
-- Toronto 4.30%
-- Scarborough 5.70%
-- Etobicoke 5.50%
Median 5.45%
Over Assessed
Under Assessed
0
1
2
3
4
5
6
7
1
3
5
7
% OF ASSESSMENT/MARKET VALUE

FIGURE 2

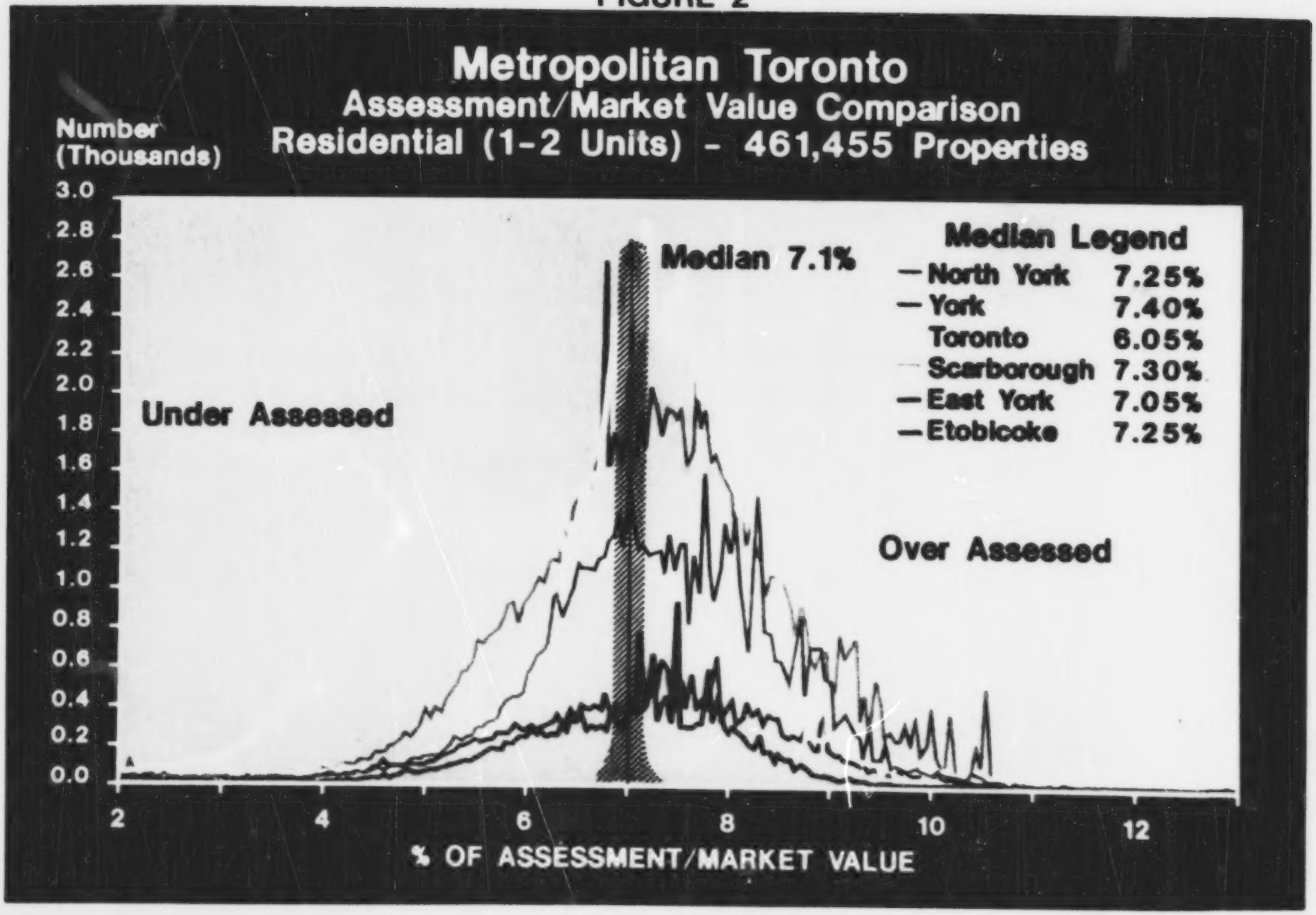
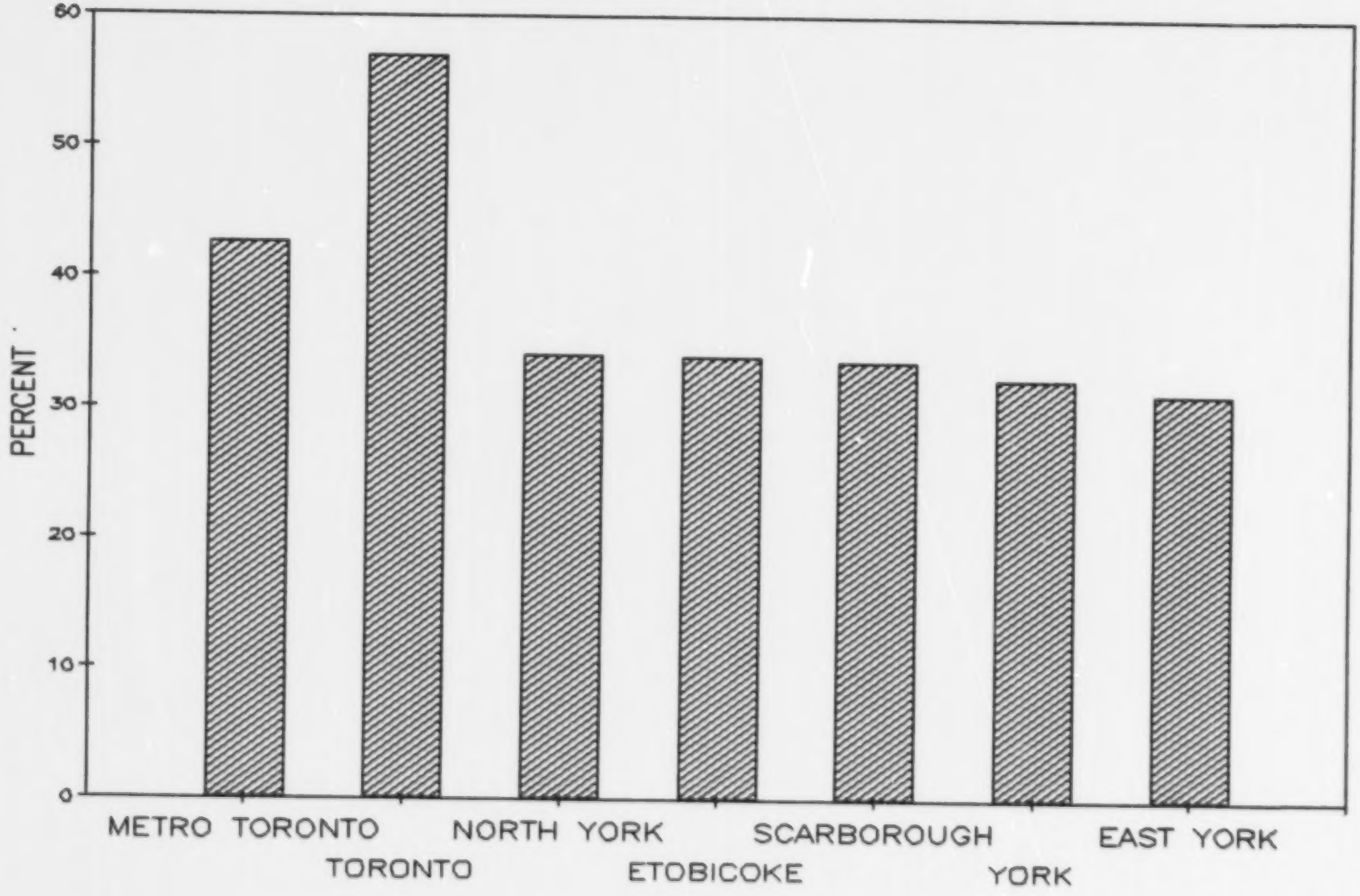

Metropolitan Toronto
Assessment/Market Value Comparison
Residential (1-2 Units) - 461,455 Properties
Number (Thousands)
3.0
2.8
2.6
2.4
2.2
2.0
1.8
1.6
1.4
1.2
1.0
0.8
0.6
0.4
0.2
0.0
Median 7.1%
Median Legend
North York 7.25%
York 7.40%
Toronto 6.05%
Scarborough 7.30%
East York 7.05%
Etobicoke 7.25%
Under Assessed
Over Assessed
2
4
6
8
10
12
% OF ASSESSMENT/MARKET VALUE

FIGURE 3
CHANGE IN MARKET VALUE 1980–1984
BY AREA MUNICIPALITY AND METRO TORONTO



TAX IMPACT BY WARD

The Municipality of Metropolitan Toronto Ward Boundaries of Area Municipalities	(Exhibit 1)	p. 13
Tax Increase/Decrease Distribution (Percent) 1984 vs. 1980 - Residential Class (1-2 Units)		
Metropolitan Toronto	(Exhibit 2)	p. 14
City of Toronto	(Exhibit 3)	p. 15
City of North York	(Exhibit 4)	p. 16
City of Scarborough	(Exhibit 5)	p. 17
City of Etobicoke	(Exhibit 6)	p. 18
City of York	(Exhibit 7)	p. 19
Borough of East York	(Exhibit 8)	p. 20

EXHIBIT 1
THE MUNICIPALITY OF METROPOLITAN TORONTO
WARD BOUNDARIES OF AREA MUNICIPALITIES

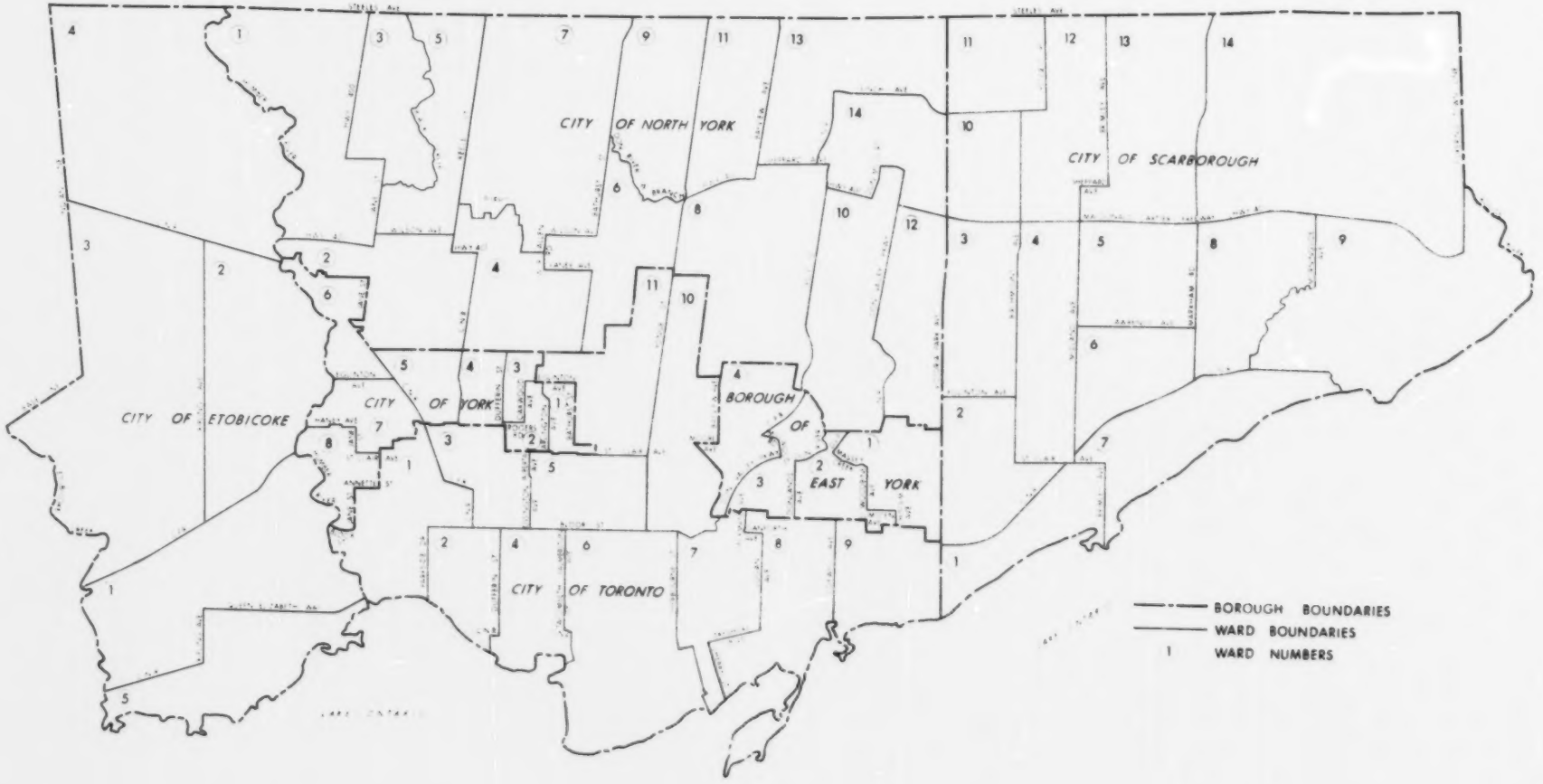


EXHIBIT 2
THE MUNICIPALITY OF METROPOLITAN TORONTO
TAX INCREASE/DECREASE DISTRIBUTION (PERCENT)
1984 VS 1980 – RESIDENTIAL 1 AND 2 UNITS

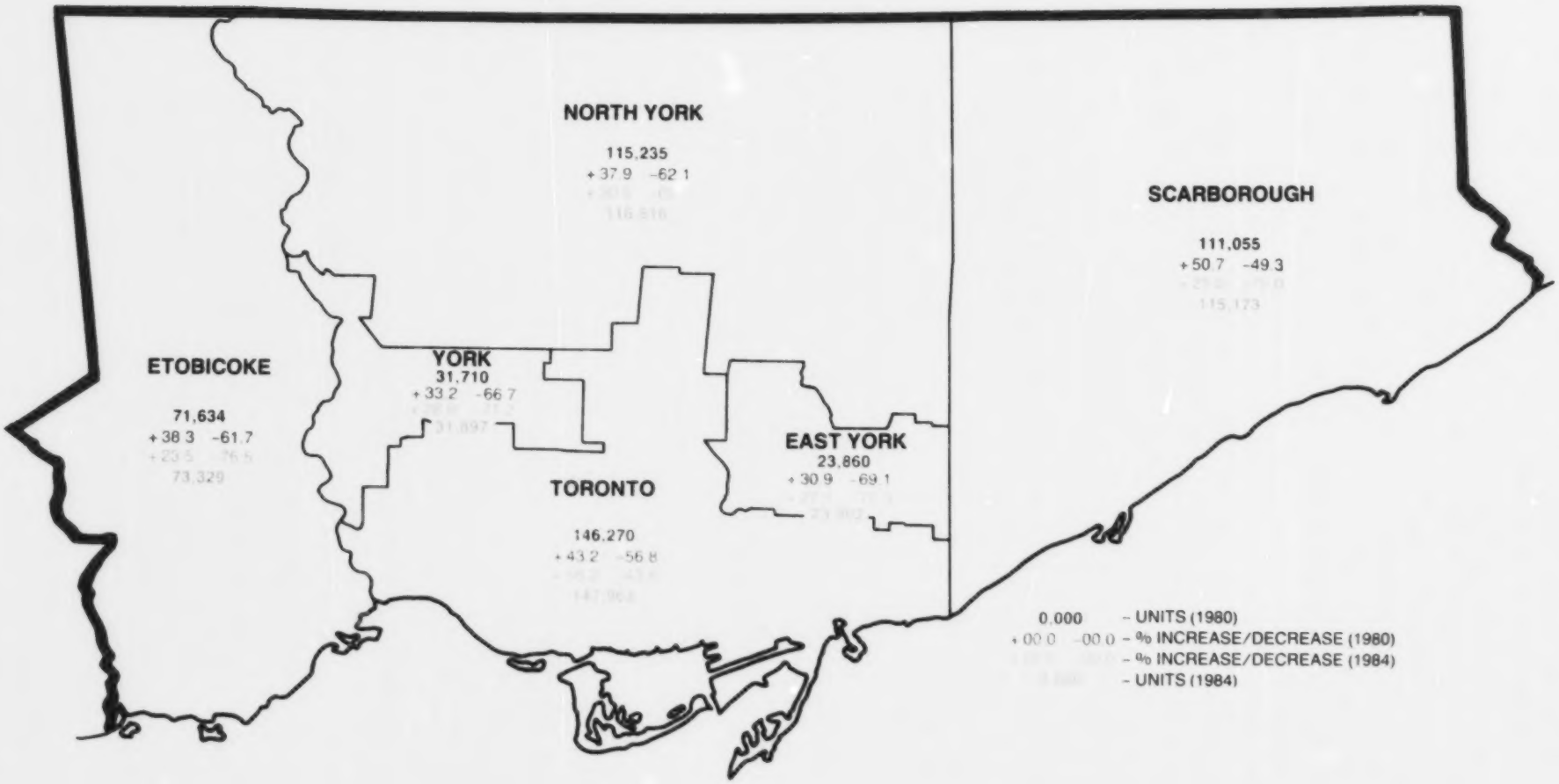


EXHIBIT 3
THE CITY OF TORONTO
TAX INCREASE/DECREASE DISTRIBUTION (PERCENT)
1984 VS 1980 – RESIDENTIAL 1 AND 2 UNITS

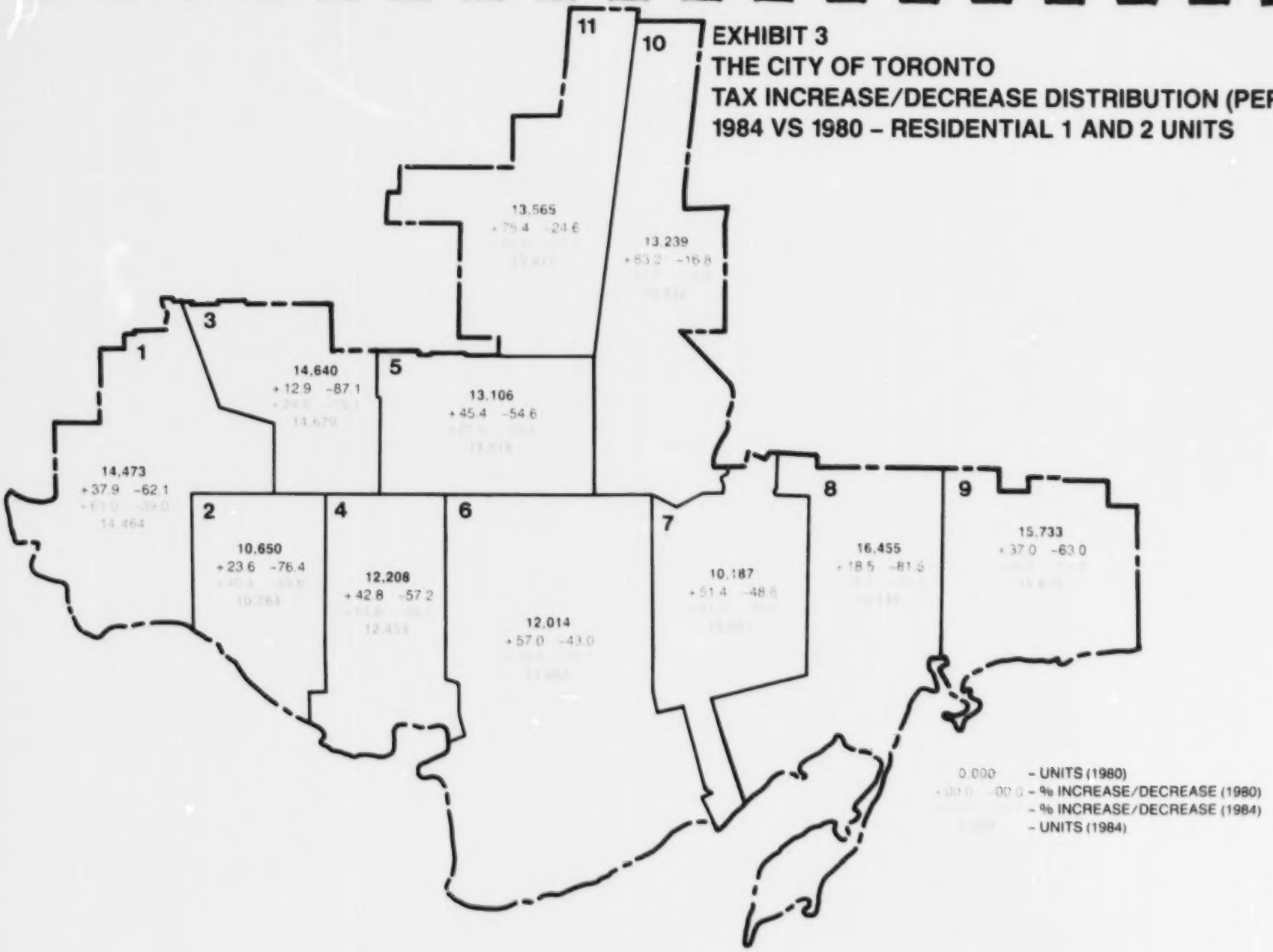


EXHIBIT 4
THE CITY OF NORTH YORK
TAX INCREASE/DECREASE DISTRIBUTION (PERCENT)
1984 VS 1980 – RESIDENTIAL 1 AND 2 UNITS

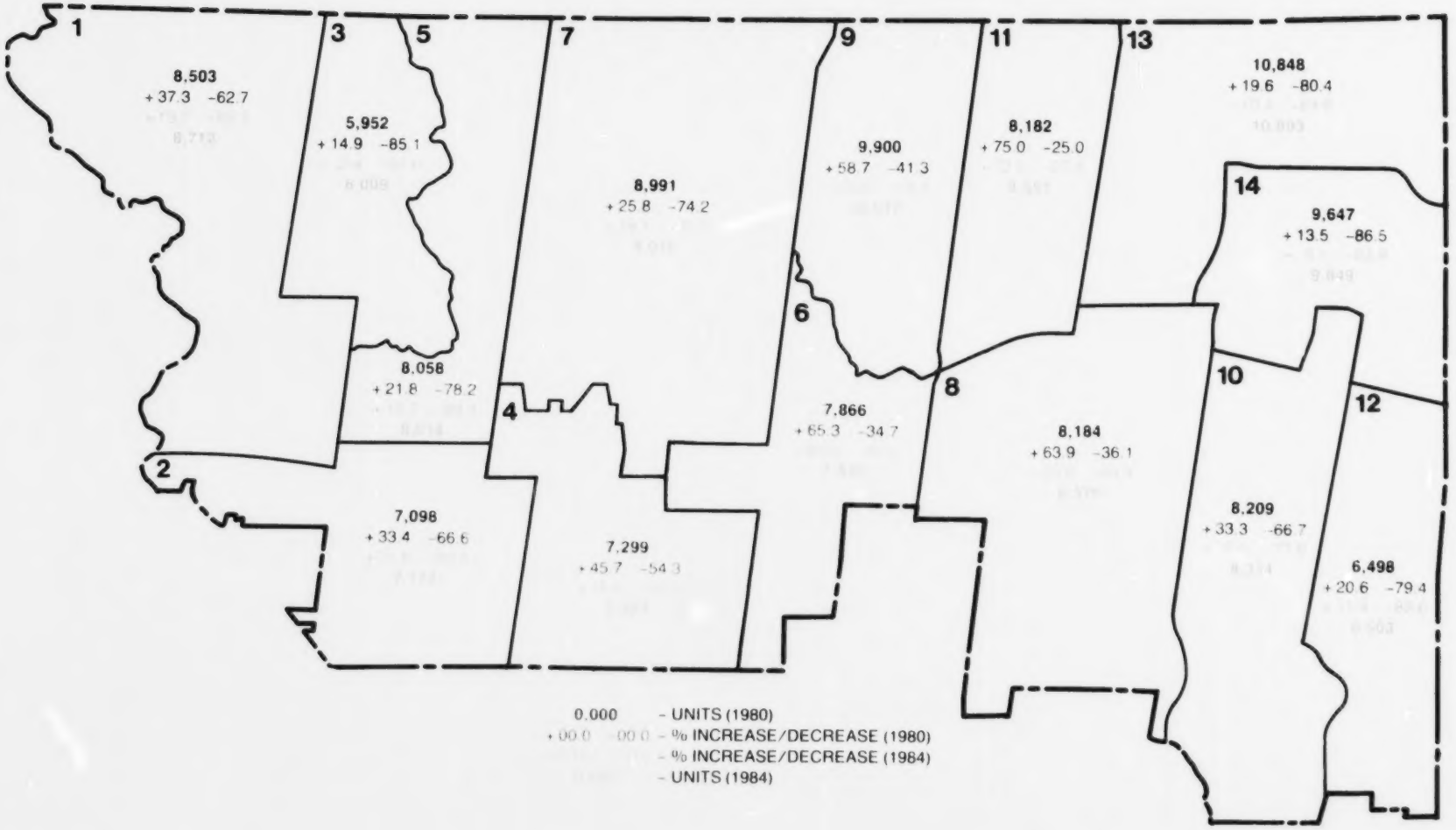


EXHIBIT 5
THE CITY OF SCARBOROUGH
TAX INCREASE/DECREASE DISTRIBUTION (PERCENT)
1984 VS 1980 – RESIDENTIAL 1 AND 2 UNITS

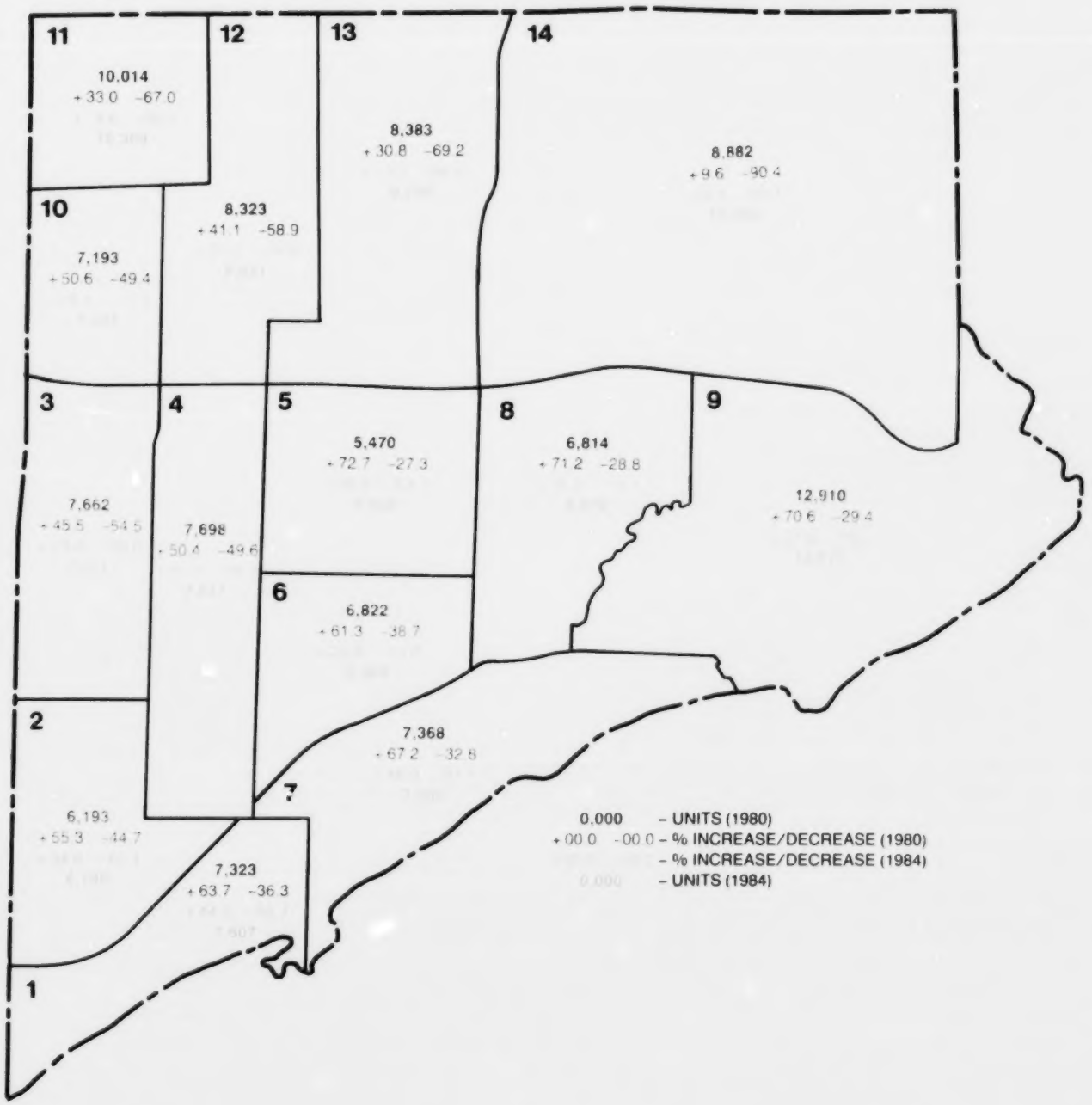


EXHIBIT 6
THE CITY OF ETOBICOKE
TAX INCREASE/DECREASE DISTRIBUTION (PERCENT)
1984 VS 1980 – RESIDENTIAL 1 AND 2 UNITS

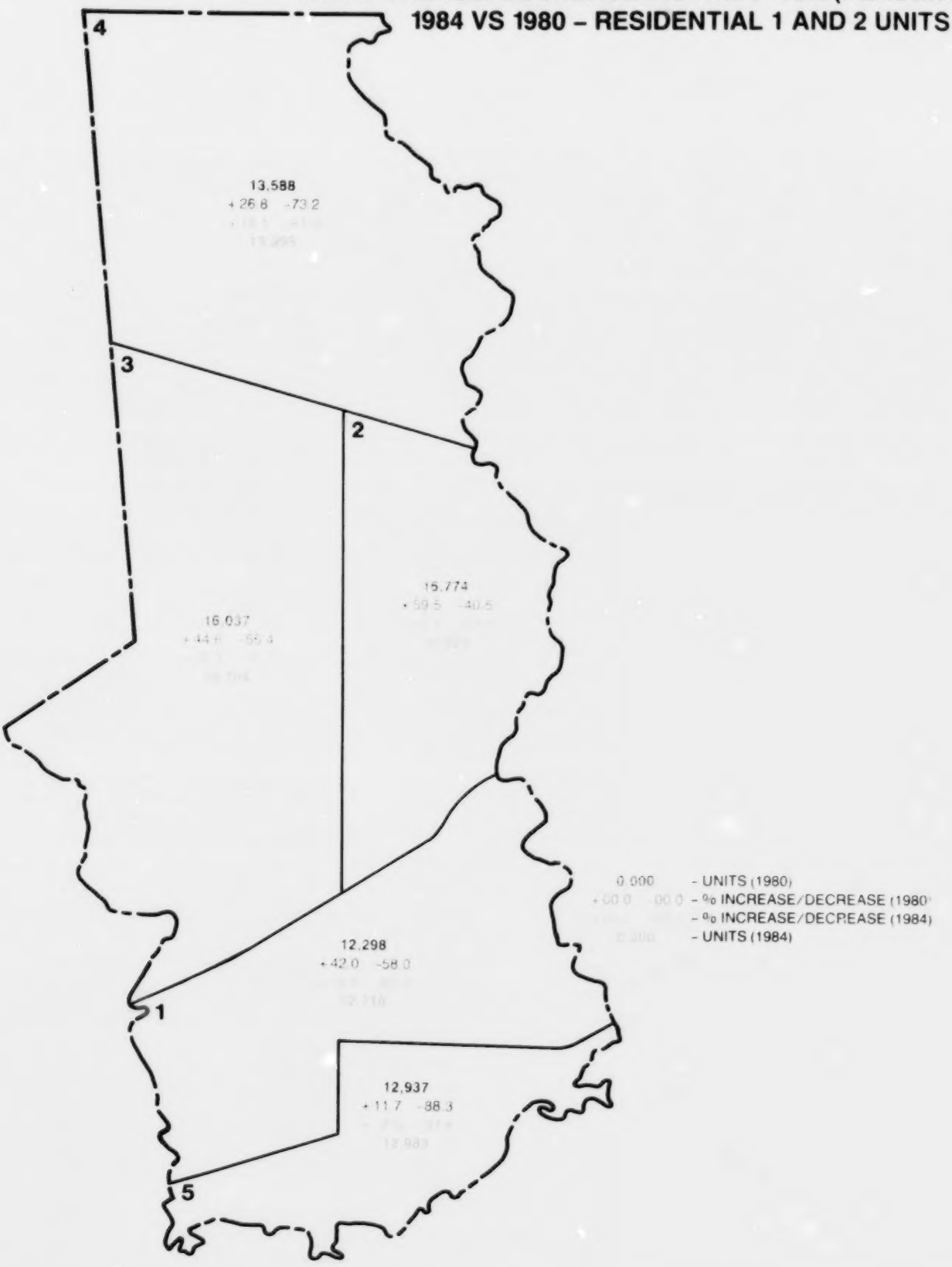


EXHIBIT 7
THE CITY OF YORK
TAX INCREASE/DECREASE DISTRIBUTION (PERCENT)
1984 VS 1980 – RESIDENTIAL 1 AND 2 UNITS

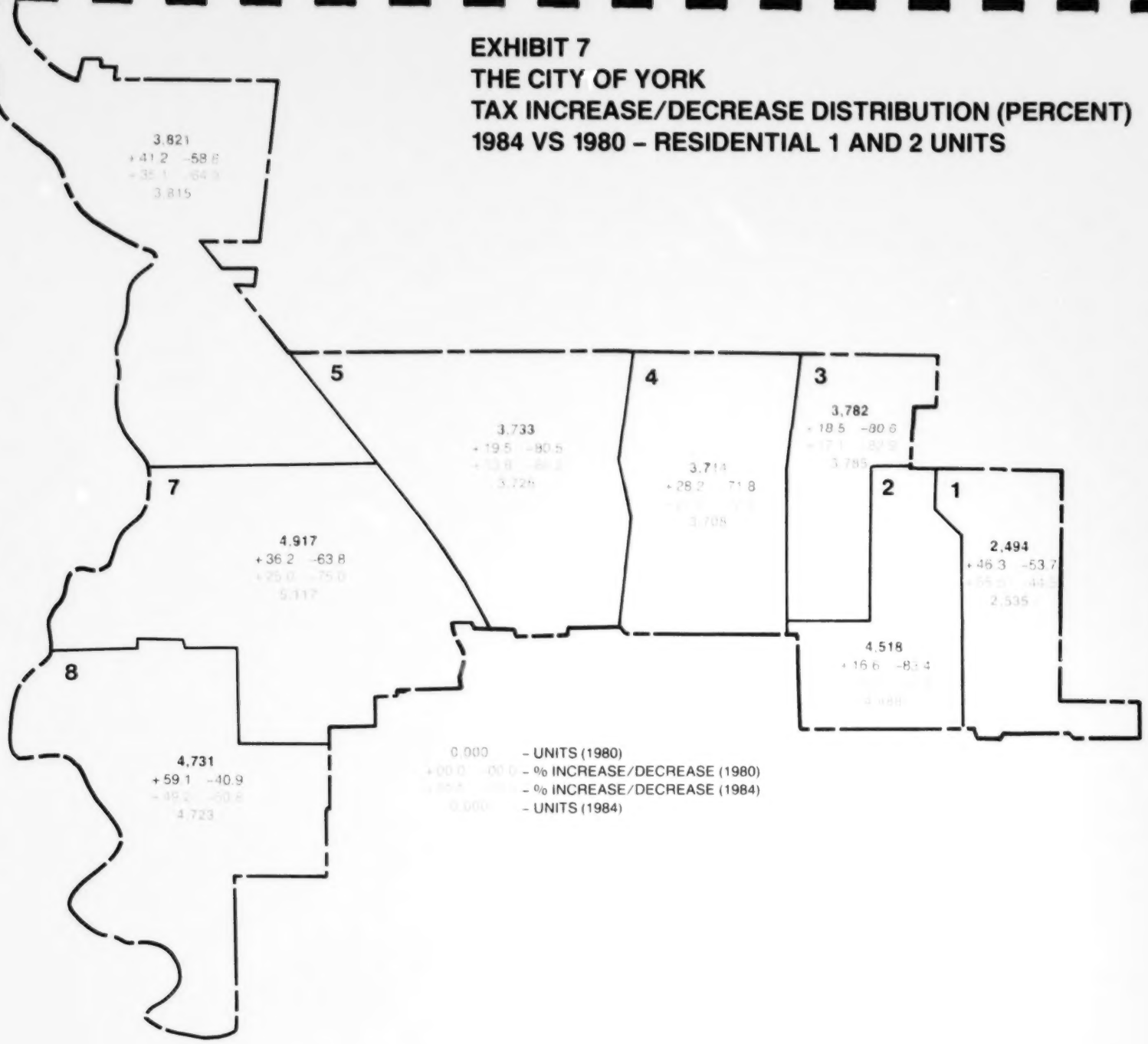
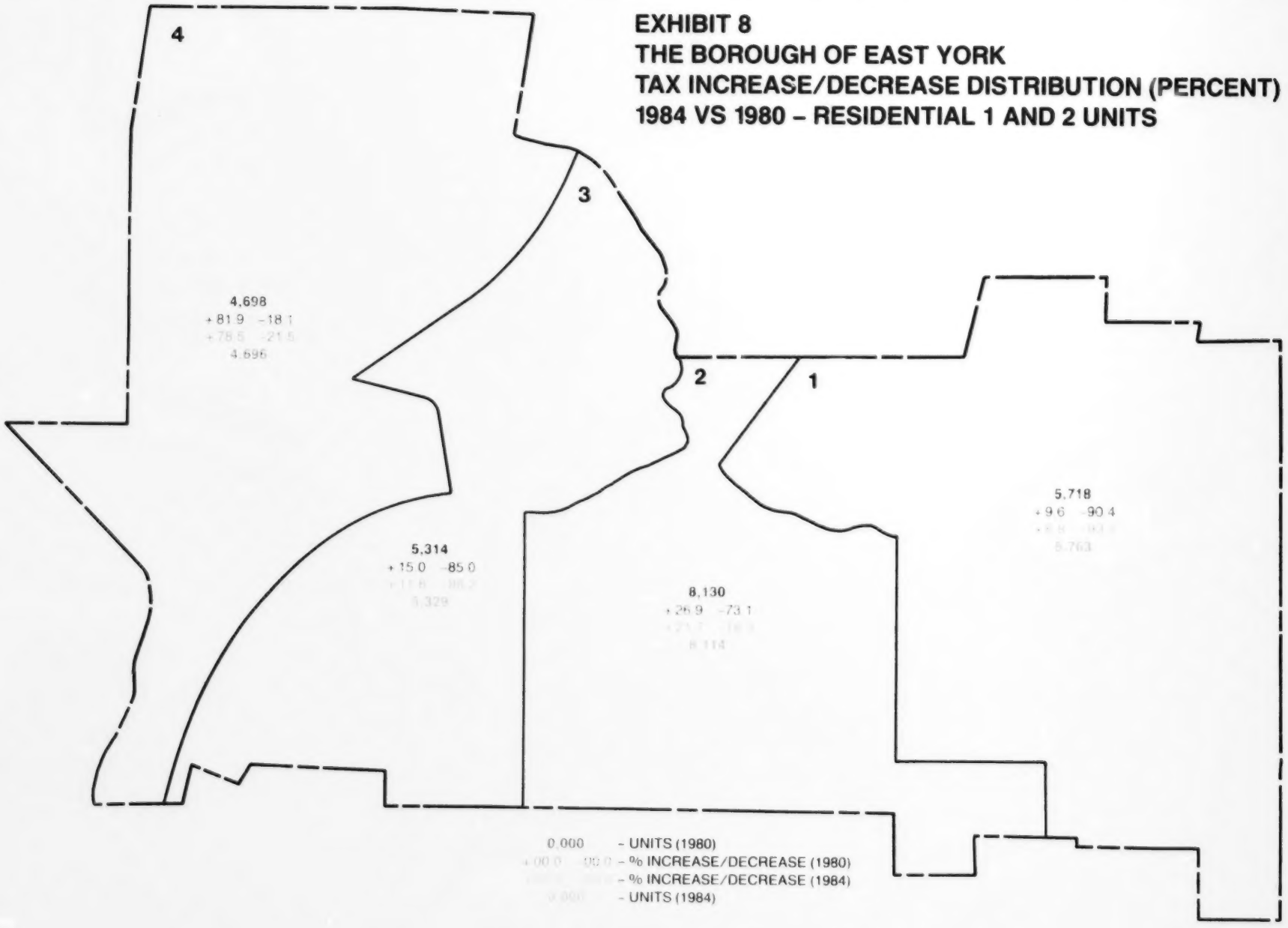


EXHIBIT 8
THE BOROUGH OF EAST YORK
TAX INCREASE/DECREASE DISTRIBUTION (PERCENT)
1984 VS 1980 – RESIDENTIAL 1 AND 2 UNITS



DIFFERENCE FROM CURRENT TAXES

Tax Impact of a Metro-Wide Section 63 With Variable Class Mill Rates By Property Class and Area Municipality	(Exhibit 9)	p. 22
1984 Market Values	(Exhibit 10)	p. 23
1980 Market Values		

EXHIBIT 9

DIFFERENCE FROM 1986 TAXES

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES BY PROPERTY CLASS AND AREA MUNICIPALITY 1984 MARKET VALUES

Municipality	Class 0 ($000's)	%	Class 1 ($000's)	%	Class 2 ($000's)	%	Class 3 ($000's)	%	Class 4 ($000's)	%	Total ($000's)	%
Toronto	17,938.2	9.4	1,566.7	9.4	11,946.1	9.4	61,791.3	9.4	5,207.2	9.5	98,449.5	9.4
North York	(12,568.5)	(5.9)	(149.3)	(5.2)	(5,363.0)	(5.9)	(11,211.3)	(5.9)	(4,709.0)	(5.9)	(34,001.1)	(5.9)
Etobicoke	(9,826.2)	(8.0)	(294.7)	(8.1)	(3,439.7)	(8.0)	(10,247.6)	(8.0)	(6,167.4)	(8.0)	(29,975.6)	(8.0)
Scarborough	(8,305.0)	(4.7)	(28.2)	(3.9)	(2,451.5)	(4.7)	(5,288.9)	(4.7)	(2,722.6)	(4.7)	(18,796.2)	(4.7)
York	(3,296.6)	(7.8)	(322.6)	(7.7)	(1,710.9)	(7.8)	(1,387.5)	(7.7)	(1,209.9)	(7.8)	(7,925.5)	(7.8)
East York	(2,753.4)	(8.8)	(56.4)	(8.6)	(2,136.9)	(8.8)	(1,204.1)	(8.8)	(1,228.9)	(8.8)	(7,379.7)	(8.8)

Note - Numbers in brackets indicate a tax decrease.

EXHIBIT 10

DIFFERENCE FROM 1985 TAXES

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE

CLASS MILL RATES BY PROPERTY CLASS AND AREA MUNICIPALITY

1980 MARKET VALUES

Municipality	Class 0 ($000's)	%	Class 1 ($000's)	%	Class 2 ($000's)	%	Class 3 ($000's)	%	Class 4 ($000's)	%	Total ($000's)	%
Toronto	4,561.2	2.5	422.8	2.5	2,845.7	2.5	15,108.1	2.5	1.352.2	2.5	24,290.1	2.5
North York	(3,650.4)	(1.9)	(50)	(1.9)	(1,589.8)	(1.9)	(3,079.8)	(1.9)	(1,482.9)	(1.9)	(9,852.9)	(1.9)
Etobicoke	(3,143.6)	(2.8)	(94)	(2.8)	(1,104.8)	(2.7)	(3,037.4)	(2.8)	(1,902.2)	(2.8)	(9,282.2)	(2.8)
Scarborough	3,684.5	2.3	15.9	2.3	1,155.8	2.4	2,270.0	2.4	1,243.2	2.4	8,369.7	2.4
York	(2,479.0)	(6.3)	(250.8)	(6.2)	(1,246.2)	(6.3)	(1,122.4)	(6.3)	(911.4)	(6.2)	(6,098.9)	(6.3)
East York	(1,729.4)	(6.0)	(39.4)	(5.9)	(1,351.0)	(6.0)	(797.1)	(6.0)	(719.4)	(6.0)	(4,636.4)	(6.0)

Note: Numbers in brackets indicate a tax decrease.

TAX INCREASE/DECREASE DISTRIBUTION

Tax Impact of a Metro-Wide Section 63 With Variable Class Mill Rates By Property Class for Metro Toronto		
1984 and 1980 Market Values	(Exhibit 11)	p. 25
Tax Impact of a Metro-Wide Section 63 With Variable Class Mill Rates By Property Class and Area Municipality		
1984 Market Values	(Exhibit 12)	p. 26
1980 Market Values	(Exhibit 13)	p. 27

EXHIBIT 11

COMPARISON OF TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES BY PROPERTY CLASS FOR METRO TORONTO 1984 AND 1980 MARKET VALUES

CLASS	1984 Market Values Increase %	Decrease %
Res.1-2 units	35.5	64.5
Res.3-6 units	53.4	46.6
Multi-Res. - 7 units +	35.3	64.7
Commercial	52.4	47.6
Industrial	51.6	48.4
All Properties	38.0	62.0

CLASS	1980 Market Values Increase %	Decrease %
Res.1-2 units	41.7	58.3
Res.3-6 units	52.5	47.5
Multi-Res. - 7 units +	36.4	63.6
Commercial	57.3	42.7
Industrial	49.6	50.4
All Properties	42.3	57.7

EXHIBIT 12

TAX INCREASE/DECREASE DISTRIBUTION

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES BY PROPERTY CLASS AND AREA MUNICIPALITY 1984 MARKET VALUES

CLASS	TORONTO		NORTH YORK		ETOBICOKE	
	Increase %	Decrease %	Increase %	Decrease %	Increase %	Decrease %
Res.1-2 units	56.2	43.8	30.5	69.5	23.5	76.5
Res.3-6 units	62.1	37.9	36.6	63.4	33.2	66.8
Multi-Res. - 7 units +	52.3	47.7	28.7	71.3	22.6	77.4
Commercial	53.2	46.8	46.6	53.4	51.6	48.4
Industrial	67.8	32.2	31.2	68.8	61.4	38.6
All Properties	55.1	44.9	31.4	68.6	26.8	73.2

CLASS	SCARBOROUGH		YORK		EAST YORK	
	Increase %	Decrease %	Increase %	Decrease %	Increase %	Decrease %
Res.1-2 units	25.0	75.0	28.8	71.2	27.1	72.9
Res.3-6 units	43.5	56.5	38.1	61.9	39.8	60.2
Multi-Res. - 7 units +	33.4	66.6	22.0	78.0	16.1	83.9
Commercial	58.4	41.6	48.2	51.8	56.9	43.1
Industrial	53.4	46.6	65.6	34.4	59.7	40.3
All Properties	31.4	69.6	28.6	71.4	24.5	75.5

EXHIBIT 13

TAX INCREASE/DECREASE DISTRIBUTION

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES BY PROPERTY CLASS AND AREA MUNICIPALITY 1980 MARKET VALUES

	TORONTO		NORTH YORK		ETOBICOKE	
CLASS	Increase	Decrease	Increase	Decrease	Increase	Decrease
	%	%	%	%	%	%
Res.1-2 units	43.2	56.8	37.9	62.1	38.3	61.7
Res.3-6 units	57.5	41.5	45.4	54.6	42.2	37.8
Multi-Res. - 7 units +	44.5	35.5	34.1	65.9	29.7	68.8
Commercial	56.6	43.4	54.3	45.7	54.0	46.0
Industrial	58.6	41.4	32.5	67.5	70.3	29.7
All Properties	46.8	53.2	37.9	62.1	38.1	61.9

	SCARBOROUGH		YORK		EAST YORK	
CLASS	Increase	Decrease	Increase	Decrease	Increase	Decrease
	%	%	%	%	%	%
Res.1-2 units	50.7	49.3	33.2	66.7	30.9	69.1
Res.3-6 units	48.6	51.4	39.9	60.1	41.8	58.2
Multi-Res. - 7 units +	40.6	59.4	22.2	77.8	19.1	80.9
Commercial	65.9	34.1	47.4	52.6	62.0	38.0
Industrial	67.8	32.2	72.6	27.4	75.5	24.5
All Properties	50.0	50.0	31.3	68.7	28.3	71.7

DISTRIBUTION BY PERCENT TAX CHANGE

Tax Impact of a Metro-Wide Section 63
With Variable Class Mill Rates
Residential Class (1-2 units)

Metropolitan Toronto		
1984 Market Values	(Exhibit 14)	p. 29
1980 Market Values	(Exhibit 15)	p. 30
City of Toronto		
1984 Market Values	(Exhibit 16)	p. 31
1980 Market Values	(Exhibit 17)	p. 32
City of North York		
1984 Market Values	(Exhibit 18)	p. 33
1980 Market Values	(Exhibit 19)	p. 34
City of Etobicoke		
1984 Market Values	(Exhibit 20)	p. 35
1980 Market Values	(Exhibit 21)	p. 36
City of Scarborough		
1984 Market Values	(Exhibit 22)	p. 37
1980 Market Values	(Exhibit 23)	p. 38
City of York		
1984 Market Values	(Exhibit 24)	p. 39
1980 Market Values	(Exhibit 25)	p. 40
City of East York		
1984 Market Values	(Exhibit 26)	p. 41
1980 Market Values	(Exhibit 27)	p. 42

EXHIBIT 14

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) METRO TORONTO 1984 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	9	0.0
(75 - 99.9)	333	0.0
(50 - 74.9)	5,065	1.0
(40 - 49.9)	4,577	0.9
(30 - 39.9)	11,043	2.2
(20 - 29.9)	56,567	11.1
(10 - 19.9)	122,511	24.1
(0 - 9.9)	127,407	25.1
		39.0 70.7 87.6
0 - 9.9	70,677	13.9
10 - 19.9	38,754	7.6
20 - 29.9	29,406	5.8
30 - 39.9	14,828	2.9
40 - 49.9	8,185	1.6
50 - 74.9	9,636	1.9
75 - 99.9	3,271	0.6
100 and over	6,512	1.3

Note: Percentage ranges in brackets indicate a tax decrease.

Of the 472,443 units in residential class 1-2 units across Metro Toronto, 11.2 percent are beyond the 25 percent ceiling on increases making them eligible for assistance.

EXHIBIT 15

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) METRO TORONTO 1980 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	13	0.0
(75 - 99.9)	353	0.0
(50 - 74.9)	4,634	0.9
(40 - 49.9)	5,867	1.1
(30 - 39.9)	14,392	2.8
(20 - 29.9)	48,385	9.4
(10 - 19.9)	101,338	19.8
(0 - 9.9)	116,192	22.7
		40.4
0 - 9.9	90,623	17.7
10 - 19.9	62,027	12.1
20 - 29.9	27,449	5.3
		72.3
30 - 39.9	14,734	2.9
40 - 49.9	8,042	1.6
50 - 74.9	8,578	1.7
75 - 99.9	2,594	0.5
100 and over	7,437	1.5
		87.0

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 16

DISTRIBUTION BY PERCENT TAX CHANGE
TAX IMPACT OF A METRO-WIDE SECTION 63
WITH VARIABLE CLASS MILL RATES
RESIDENTIAL CLASS (1 - 2 UNITS)
TORONTO
1984 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	2	0.0
(75 - 99.9)	203	0.1
(50 - 74.9)	2,855	1.9
(40 - 49.9)	2,539	1.7
(30 - 39.9)	4,296	2.9
(20 - 29.9)	10,506	7.1
(10 - 19.9)	21,086	14.3
(0 - 9.9)	23,381	15.8
		29.1
0 - 9.9	19,719	13.3
10 - 19.9	16,355	11.1
		54.4
20 - 29.9	18,887	12.8
		74.3
30 - 39.9	9,733	6.6
40 - 49.9	5,638	3.8
50 - 74.9	7,278	4.9
75 - 99.9	2,618	1.7
100 and over	2,867	1.9

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 17

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63
WITH VARIABLE CLASS MILL RATES
RESIDENTIAL CLASS (1 - 2 UNITS)
TORONTO
1980 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	3	0.0
(75 - 99.9)	222	0.1
(50 - 74.9)	3,320	2.3
(40 - 49.9)	3,872	2.7
(30 - 39.9)	8,169	5.6
(20 - 29.9)	19,709	13.5
(10 - 19.9)	25,435	17.4
(0 - 9.9)	22,297	15.2
		26.8
0 - 9.9	16,934	11.6
10 - 19.9	14,054	9.6
20 - 29.9	11,250	7.7
		53.8
30 - 39.9	7,276	5.0
40 - 49.9	4,439	3.0
50 - 74.9	5,502	3.7
75 - 99.9	1,745	1.2
100 and over	2,043	1.4
		75.0

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 18

DISTRIBUTION BY PERCENT TAX CHANGE

**TAX IMPACT OF A METRO-WIDE SECTION 63
WITH VARIABLE CLASS MILL RATES
RESIDENTIAL CLASS (1 - 2 UNITS)
NORTH YORK
1984 MARKET VALUES**

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	2	0.0
(75 - 99.9)	35	0.0
(50 - 74.9)	640	0.5
(40 - 49.9)	459	0.3
(30 - 39.9)	2,426	2.1
(20 - 29.9)	20,163	17.3
(10 - 19.9)	34,556	29.7
(0 - 9.9)	22,643	19.4
		32.7 70.3 91.9
0 - 9.9	15,493	13.3
10 - 19.9	9,224	7.9
20 - 29.9	4,958	4.2
30 - 39.9	2,261	1.9
40 - 49.9	1,209	1.0
50 - 74.9	1,148	1.0
75 - 99.9	291	0.2
100 and over	1,008	1.0

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 19

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) NORTH YORK 1980 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	6	0.0
(75 - 99.9)	52	0.0
(50 - 74.9)	469	0.4
(40 - 49.9)	481	0.4
(30 - 39.9)	3,478	3.0
(20 - 29.9)	13,064	11.3
(10 - 19.9)	26,145	22.7
(0 - 9.9)	27,892	24.2
		41.5 73.1 89.8
0 - 9.9	19,890	17.3
10 - 19.9	10,250	8.9
20 - 29.9	6,188	5.4
30 - 39.9	2,956	2.6
40 - 49.9	1,448	1.3
50 - 74.9	1,248	1.1
75 - 99.9	321	0.3
100 and over	1,347	1.2

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 20

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) ETOBICOKE 1984 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	0	0.0
(75 - 99.9)	33	0.0
(50 - 74.9)	738	1.0
(40 - 49.9)	662	0.9
(30 - 39.9)	1,972	2.7
(20 - 29.9)	11,512	15.7
(10 - 19.9)	20,928	28.5
(0 - 9.9)	20,282	27.7
		40.6 74.6 92.7
0 - 9.9	9,518	13.0
10 - 19.9	3,954	5.4
20 - 29.9	1,777	2.4
30 - 39.9	821	1.1
40 - 49.9	388	0.5
50 - 74.9	273	0.4
75 - 99.9	81	0.0
100 and over	391	0.5

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 21

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) ETOBICOKE 1980 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	0	0.0
(75 - 99.9)	35	0.0
(50 - 74.9)	220	0.3
(40 - 49.9)	561	0.8
(30 - 39.9)	986	1.4
(20 - 29.9)	6,195	8.6
(10 - 19.9)	17,862	24.9
(0 - 9.9)	18,314	25.6
		46.1
0 - 9.9	14,679	20.5
10 - 19.9	7,045	9.8
20 - 29.9	2,805	3.9
		80.8
30 - 39.9	1,332	1.9
40 - 49.9	594	0.8
50 - 74.9	504	0.7
75 - 99.9	104	0.1
100 and over	398	0.6
		93.3

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 22

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63
WITH VARIABLE CLASS MILL RATES
RESIDENTIAL CLASS (1 - 2 UNITS)
SCARBOROUGH
1984 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	2	0.0
(75 - 99.9)	24	0.0
(50 - 74.9)	147	0.1
(40 - 49.9)	144	0.1
(30 - 39.9)	293	0.3
(20 - 29.9)	5,525	4.8
(10 - 19.9)	31,252	27.1
(0 - 9.9)	48,063	41.7
		57.6 89.2 95.8
0 - 9.9	18,326	15.9
10 - 19.9	5,130	4.5
20 - 29.9	2,018	1.8
30 - 39.9	978	0.8
40 - 49.9	517	0.4
50 - 74.9	544	0.4
75 - 99.9	219	0.2
100 and over	1,991	1.7

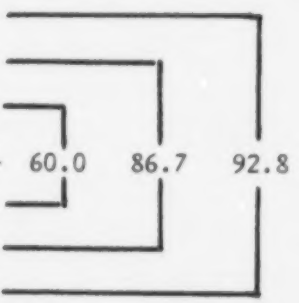
Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 23

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) SCARBOROUGH 1980 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	3	0.0
(75 - 99.9)	19	0.0
(50 - 74.9)	111	0.1
(40 - 49.9)	199	0.1
(30 - 39.9)	196	0.1
(20 - 29.9)	1,854	1.7
(10 - 19.9)	16,802	15.1
(0 - 9.9)	35,538	32.0
0 - 9.9	31,102	28.0
10 - 19.9	12,895	11.6
20 - 29.9	4,916	4.4
30 - 39.9	1,950	1.8
40 - 49.9	925	0.8
50 - 74.9	825	0.7
75 - 99.9	337	0.3
100 and over	3,383	3.0



Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 24

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) YORK 1984 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	3	0.0
(75 - 99.9)	25	0.0
(50 - 74.9)	460	1.4
(40 - 49.9)	546	1.7
(30 - 39.9)	1,168	3.7
(20 - 29.9)	4,178	13.1
(10 - 19.9)	7,281	22.8
(0 - 9.9)	9,050	28.4
		42.9
0 - 9.9	4,637	14.5
10 - 19.9	2,380	7.5
20 - 29.9	1,061	5.3
		73.2
30 - 39.9	483	1.5
40 - 49.9	206	0.6
50 - 74.9	191	0.5
75 - 99.9	36	0.0
100 and over	192	0.6
		89.6

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 25

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) YORK 1980 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	1	0.0
(75 - 99.9)	19	0.0
(50 - 74.9)	337	1.1
(40 - 49.9)	544	1.7
(30 - 39.9)	1,031	3.2
(20 - 29.9)	3,911	12.3
(10 - 19.9)	7,672	24.2
(0 - 9.9)	7,670	24.2
		39.6 72.7 89.4
0 - 9.9	4,896	15.4
10 - 19.9	2,820	8.9
20 - 29.9	1,378	4.4
30 - 39.9	617	2.0
40 - 49.9	320	1.0
50 - 74.9	246	0.8
75 - 99.9	45	0.1
100 and over	203	0.6

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 26

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) EAST YORK 1984 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	0	0.0
(75 - 99.9)	13	0.0
(50 - 74.9)	225	0.9
(40 - 49.9)	227	0.9
(30 - 39.9)	888	3.7
(20 - 29.9)	4,683	19.6
(10 - 19.9)	7,408	31.0
(0 - 9.9)	3,988	16.7
		29.2 67.4 89.9
0 - 9.9	2,984	12.5
10 - 19.9	1,711	7.2
20 - 29.9	705	2.9
30 - 39.9	552	2.3
40 - 49.9	227	0.9
50 - 74.9	202	0.8
75 - 99.9	26	0.1
100 and over	63	0.3

Note: Percentage ranges in brackets indicate a tax decrease.

EXHIBIT 27

DISTRIBUTION BY PERCENT TAX CHANGE

TAX IMPACT OF A METRO-WIDE SECTION 63 WITH VARIABLE CLASS MILL RATES RESIDENTIAL CLASS (1 - 2 UNITS) EAST YORK 1980 MARKET VALUES

Change in Tax Range (%)	No. of Units	Percent
(100 and over)	0	0.0
(75 - 99.9)	6	0.0
(50 - 74.9)	177	0.7
(40 - 49.9)	210	0.9
(30 - 39.9)	532	2.2
(20 - 29.9)	3,652	15.3
(10 - 19.9)	7,422	31.1
(0 - 9.9)	4,481	18.8
		31.9 71.6 90.7
0 - 9.9	3,122	13.1
10 - 19.9	2,062	8.6
20 - 29.9	912	3.8
30 - 39.9	603	2.5
40 - 49.9	316	1.3
50 - 74.9	253	1.1
75 - 99.9	42	0.2
100 and over	70	0.3

Note: Percentage ranges in brackets indicate a tax decrease.